

FIRST REGULAR SESSION

[P E R F E C T E D]

SENATE BILL NO. 233

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CROWELL.

Read 1st time January 9, 2007, and ordered printed.

Read 2nd time January 18, 2007, and referred to the Committee on Economic Development, Tourism and Local Government.

Reported from the Committee February 22, 2007, with recommendation that the bill do pass and be placed on the Consent Calendar.

Taken up March 7, 2007. Read 3rd time and placed upon its final passage; bill passed.

TERRY L. SPIELER, Secretary.

0929S.01P

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a county sales tax to fund certain services.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Chapter 67, RSMo, is amended by adding thereto one new
2 section, to be known as section 67.997, to read as follows:

**67.997. 1. The governing body of any county of the third
2 classification without a township form of government and with more
3 than eighteen thousand one hundred but fewer than eighteen thousand
4 two hundred inhabitants may impose, by order or ordinance, a sales tax
5 on all retail sales made within the county which are subject to sales tax
6 under chapter 144, RSMo. The tax authorized in this section shall not
7 exceed one-fourth of one percent, and shall be imposed solely for the
8 purpose of funding senior services and youth programs provided by the
9 county. One-half of all revenue collected under this section shall be
10 used solely to fund any service or activity deemed necessary by the
11 senior service tax commission established in this section, and one-half
12 of all revenue collected under this section shall be used solely to fund
13 all youth programs administered by an existing county community task
14 force. The tax authorized in this section shall be in addition to all
15 other sales taxes imposed by law, and shall be stated separately from
16 all other charges and taxes. The order or ordinance shall not become
17 effective unless the governing body of the county submits to the voters**

18 residing within the county at a state general, primary, or special
19 election a proposal to authorize the governing body of the county to
20 impose a tax under this section.

21 2. The ballot of submission for the tax authorized in this section
22 shall be in substantially the following form:

23 Shall (insert the name of the county) impose a sales tax at
24 a rate of (insert rate of percent) percent, with half of the revenue
25 from the tax to be used solely to fund senior services provided by the
26 county and half of the revenue from the tax to be used solely to fund
27 youth programs provided by the county?

28 YES NO

29 If you are in favor of the question, place an "X" in the box opposite
30 "YES". If you are opposed to the question, place an "X" in the box
31 opposite "NO".

32 If a majority of the votes cast on the question by the qualified voters
33 voting thereon are in favor of the question, then the tax shall become
34 effective on the first day of the second calendar quarter immediately
35 following the approval of the tax or notification to the department of
36 revenue if such tax will be administered by the department of revenue.
37 If a majority of the votes cast on the question by the qualified voters
38 voting thereon are opposed to the question, then the tax shall not
39 become effective unless and until the question is resubmitted under
40 this section to the qualified voters and such question is approved by a
41 majority of the qualified voters voting on the question.

42 3. On or after the effective date of any tax authorized under this
43 section, the county which imposed the tax may adopt one of the two
44 following provisions for the collection and administration of the tax:

45 (1) The county may adopt rules for the internal collection of such
46 tax by the county officers usually responsible for collection and
47 administration of county taxes; or

48 (2) The county may enter into an agreement with the director of
49 the department of revenue for the purpose of collecting the tax
50 authorized in this section. In the event the county enters into an
51 agreement with the director of revenue for the collection of the tax, on
52 or after the effective date of the tax the director of revenue shall be
53 responsible for the administration, collection, enforcement, and

54 operation of the tax, and sections 32.085 and 32.087, RSMo, shall
55 apply. All revenue collected under this section by the director of the
56 department of revenue on behalf of any county, except for one percent
57 for the cost of collection which shall be deposited in the state's general
58 revenue fund, shall be deposited in a special trust fund, which is
59 hereby created and shall be known as the "Senior Services and Youth
60 Programs Sales Tax Trust Fund", and shall be used solely for the
61 designated purposes. Moneys in the fund shall not be deemed to be
62 state funds, and shall not be commingled with any funds of the
63 state. The director may make refunds from the amounts in the trust
64 fund and credited to the county for erroneous payments and
65 overpayments made, and may redeem dishonored checks and drafts
66 deposited to the credit of such county. Any funds in the special trust
67 fund which are not needed for current expenditures shall be invested
68 in the same manner as other funds are invested. Any interest and
69 moneys earned on such investments shall be credited to the fund.

70 4. In order to permit sellers required to collect and report the
71 sales tax to collect the amount required to be reported and remitted,
72 but not to change the requirements of reporting or remitting the tax,
73 or to serve as a levy of the tax, and in order to avoid fractions of
74 pennies, the governing body of the county may authorize the use of a
75 bracket system similar to that authorized in section 144.285, RSMo, and
76 notwithstanding the provisions of that section, this new bracket system
77 shall be used where this tax is imposed and shall apply to all taxable
78 transactions. Beginning with the effective date of the tax, every
79 retailer in the county shall add the sales tax to the sale price, and this
80 tax shall be a debt of the purchaser to the retailer until paid, and shall
81 be recoverable at law in the same manner as the purchase price. For
82 purposes of this section, all retail sales shall be deemed to be
83 consummated at the place of business of the retailer.

84 5. All applicable provisions in sections 144.010 to 144.525, RSMo,
85 governing the state sales tax, and section 32.057, RSMo, the uniform
86 confidentiality provision, shall apply to the collection of the tax, and
87 all exemptions granted to agencies of government, organizations, and
88 persons under sections 144.010 to 144.525, RSMo, are hereby made
89 applicable to the imposition and collection of the tax. The same sales
90 tax permit, exemption certificate, and retail certificate required by

91 sections 144.010 to 144.525, RSMo, for the administration and collection
 92 of the state sales tax shall satisfy the requirements of this section, and
 93 no additional permit or exemption certificate or retail certificate shall
 94 be required; except that, the director of revenue may prescribe a form
 95 of exemption certificate for an exemption from the tax. All discounts
 96 allowed the retailer under the state sales tax for the collection of and
 97 for payment of taxes are hereby allowed and made applicable to the
 98 tax. The penalties for violations provided in section 32.057, RSMo, and
 99 sections 144.010 to 144.525, RSMo, are hereby made applicable to
 100 violations of this section. If any person is delinquent in the payment
 101 of the amount required to be paid under this section, or in the event a
 102 determination has been made against the person for taxes and penalty
 103 under this section, the limitation for bringing suit for the collection of
 104 the delinquent tax and penalty shall be the same as that provided in
 105 sections 144.010 to 144.525, RSMo.

106 6. The governing body of any county that has adopted the sales
 107 tax authorized in this section may submit the question of repeal of the
 108 tax to the voters on any date available for elections for the county. The
 109 ballot of submission shall be in substantially the following form:

110 Shall (insert the name of the county) repeal the sales tax
 111 imposed at a rate of (insert rate of percent) percent for the
 112 purpose of funding senior services and youth programs provided by the
 113 county?

114 YES NO

115 If you are in favor of the question, place an "X" in the box opposite
 116 "YES". If you are opposed to the question, place an "X" in the box
 117 opposite "NO".

118 If a majority of the votes cast on the question by the qualified voters
 119 voting thereon are in favor of repeal, that repeal shall become effective
 120 on December thirty-first of the calendar year in which such repeal was
 121 approved. If a majority of the votes cast on the question by the
 122 qualified voters voting thereon are opposed to the repeal, then the sales
 123 tax authorized in this section shall remain effective until the question
 124 is resubmitted under this section to the qualified voters and the repeal
 125 is approved by a majority of the qualified voters voting on the question.

126 7. Whenever the governing body of any county that has adopted

127 the sales tax authorized in this section receives a petition, signed by
128 ten percent of the registered voters of the county voting in the last
129 gubernatorial election, calling for an election to repeal the sales tax
130 imposed under this section, the governing body shall submit to the
131 voters of the county a proposal to repeal the tax. If a majority of the
132 votes cast on the question by the qualified voters voting thereon are in
133 favor of the repeal, the repeal shall become effective on December
134 thirty-first of the calendar year in which such repeal was approved. If
135 a majority of the votes cast on the question by the qualified voters
136 voting thereon are opposed to the repeal, then the sales tax authorized
137 in this section shall remain effective until the question is resubmitted
138 under this section to the qualified voters and the repeal is approved by
139 a majority of the qualified voters voting on the question.

140 8. If the tax is repealed or terminated by any means, all funds
141 remaining in the special trust fund shall continue to be used solely for
142 the designated purposes, and the county shall notify the director of the
143 department of revenue of the action at least thirty days before the
144 effective date of the repeal and the director may order retention in the
145 trust fund, for a period of one year, of two percent of the amount
146 collected after receipt of such notice to cover possible refunds or
147 overpayment of the tax and to redeem dishonored checks and drafts
148 deposited to the credit of such accounts. After one year has elapsed
149 after the effective date of abolition of the tax in such county, the
150 director shall remit the balance in the account to the county and close
151 the account of that county. The director shall notify each county of
152 each instance of any amount refunded or any check redeemed from
153 receipts due the county.

154 9. Each county imposing the tax authorized in this section shall
155 establish a senior services tax commission to administer the portion of
156 the sales tax revenue dedicated to providing senior services. Such
157 commission shall consist of seven members appointed by the county
158 commission. The county commission shall determine the qualifications,
159 terms of office, compensation, powers, duties, restrictions, procedures,
160 and all other necessary functions of the commission.